



STATE BOARD OF EQUALIZATION

October 6, 1964

Mr. H--- E---
XXXX --- --- Boulevard
--- --- XX, California

Dear Mr. E---:

This is in reply to your letter of September 25 in which you inquire whether a chiropractor-naturopath is a "physician and surgeon" within the meaning of paragraph F of ruling 22.

The term "physician and surgeon" is interpreted as meaning a person holding a valid and unrevoked physician's and surgeon's certificate or certificate to practice medicine and surgery issued by the Board of Medical Examiners or the board of Osteopathic Examiners of this State. Thus, a person holding a license to practice chiropractic does not come within the meaning of "physician and surgeon" as it is used in paragraph F of the ruling.

If you have any further questions, please do not hesitate to write to us again.

Very truly yours,

E. H. Stetson
Tax Counsel

By _____
Philip R. Dougherty

PRD:mm

cc: --- -- Subdistrict Administrator